

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA	:	CRIMINAL NO.	
v.	:	DATE FILED:	
DIMITRIOS RAPTIS	:	VIOLATIONS:	
		26 U.S.C. § 7206(1) (filing false federal income tax return - 4 counts)	
		26 U.S.C. § 7206(2) (aiding and assisting preparation of false payroll tax return - 4 counts)	

INFORMATION

COUNT ONE

THE UNITED STATES ATTORNEY CHARGES THAT:

On or about April 15, 2000, in the Eastern District of Pennsylvania, defendant

DIMITRIOS RAPTIS,

willfully made and subscribed a United States personal income tax return, Form 1040, for the calendar year 1999, which was verified by a written declaration that it was made under the penalty of perjury and filed with the Director, Internal Revenue Service Center, Philadelphia, Pennsylvania, which defendant DIMITRIOS RAPTIS did not believe to be true and correct as to every material matter, in that, the return reported W-2 income in the amount of of \$26,250, when in fact, as defendant DIMITRIOS RAPTIS well knew, he had failed to report additional taxable income in the amount of \$42,350.

In violation of Title 26, United States Code, Section 7206(1).

COUNT TWO

THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:

On or about April 15, 2001, in the Eastern District of Pennsylvania, defendant

DIMITRIOS RAPTIS,

willfully made and subscribed a United States personal income tax return, Form 1040, for the calendar year 2000, which was verified by a written declaration that it was made under the penalty of perjury and filed with the Director, Internal Revenue Service Center, Philadelphia, Pennsylvania, which defendant DIMITRIOS RAPTIS did not believe to be true and correct as to every material matter, in that, the return reported W-2 income in the amount of \$31,500, when in fact, as defendant DIMITRIOS RAPTIS well knew, he had failed to report additional taxable income in the amount of \$38,350.

In violation of Title 26, United States Code, Section 7206(1).

COUNT THREE

THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:

On or about April 15, 2002, in the Eastern District of Pennsylvania, defendant

DIMITRIOS RAPTIS,

willfully made and subscribed a United States personal income tax return, Form 1040, for the calendar year 2001, which was verified by a written declaration that it was made under the penalty of perjury and filed with the Director, Internal Revenue Service Center, Philadelphia, Pennsylvania, which defendant DIMITRIOS RAPTIS did not believe to be true and correct as to every material matter, in that, the return reported W-2 income in the amount of \$29,400, when in fact, as defendant DIMITRIOS RAPTIS well knew, he had failed to report additional taxable income in the amount of \$46,300.

In violation of Title 26, United States Code, Section 7206(1).

COUNT FOUR

THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:

On or about April 15, 2003, in the Eastern District of Pennsylvania, defendant

DIMITRIOS RAPTIS,

willfully made and subscribed a United States personal income tax return, Form 1040, for the calendar year 2002, which was verified by a written declaration that it was made under the penalty of perjury and filed with the Director, Internal Revenue Service Center, Philadelphia, Pennsylvania, which defendant DIMITRIOS RAPTIS did not believe to be true and correct as to every material matter, in that, the return reported W-2 income in the amount of \$35,000, when in fact, as defendant DIMITRIOS RAPTIS well knew, he had failed to report additional taxable income in the amount of \$18,621.

In violation of Title 26, United States Code, Section 7206(1).

COUNT FIVE

THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:

At all times relevant to this Information:

1. Defendant DIMITRIOS RAPTIS, was the corporate President of the Superior Restaurant of Emmaus, Inc., located at 44 East Broad Street, Suite 205, Bethlehem, Pennsylvania, and later at Main and State Road, Emmaus, Pennsylvania.
2. Defendant DIMITRIOS RAPTIS caused to be prepared the gross payroll amounts for the Superior Restaurant of Emmaus, Inc. which were provided to the Internal Revenue Service on the quarterly payroll tax returns, Form 941.
3. From on or about January 1, 1999 through on or about December 31, 1999, in the Eastern District of Pennsylvania, defendant

DIMITRIOS RAPTIS,

willfully aided and assisted in, and advised the preparation and presentation, to the Internal Revenue Service, of Employer's Quarterly Federal Tax Returns and Employer's Annual Federal Unemployment Tax Returns, for the calendar year 1999, which were false and fraudulent as to material matters, in that, defendant DIMITRIOS RAPTIS falsely reported gross payroll in the amount of \$88,674, when in fact, as he well knew, he had failed to report an additional \$88,674 in gross payroll.

In violation of Title 26, United States Code, Section 7206(2).

COUNT SIX

THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:

1. Paragraphs One and Two of Count Five of this Information are realleged and incorporated here.

2. From on or about January 1, 2000 through on or about December 31, 2000, in the Eastern District of Pennsylvania, defendant

DIMITRIOS RAPTIS,

willfully aided and assisted in, and advised the preparation and presentation, to the Internal Revenue Service, of Employer's Quarterly Federal Tax Returns and Employer's Annual Federal Unemployment Tax Returns, for the calendar year 2000, which were false and fraudulent as to material matters, in that, defendant DIMITRIOS RAPTIS falsely reported gross payroll in the amount of \$75,013, when in fact, as he well knew, he had failed to report an additional \$75,013 in gross payroll.

In violation of Title 26, United States Code, Section 7206(2).

COUNT SEVEN

THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:

1. Paragraphs One and Two of Count Five of this Information are realleged and incorporated here.

2. From on or about January 1, 2001 through on or about December 31, 2001, in the Eastern District of Pennsylvania, defendant

DIMITRIOS RAPTIS,

willfully aided and assisted in, and advised the preparation and presentation, to the Internal Revenue Service, of Employer's Quarterly Federal Tax Returns and Employer's Annual Federal Unemployment Tax Returns, for the calendar year 2001, which were false and fraudulent as to material matters, in that, defendant DIMITRIOS RAPTIS falsely reported gross payroll in the amount of \$67,454, when in fact, as he well knew, he had failed to report an additional \$67,454 in gross payroll.

In violation of Title 26, United States Code, Section 7206(2).

COUNT EIGHT

THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:

1. Paragraphs One and Two of Count Five of this Information are realleged and incorporated here.

2. From on or about January 1, 2002 through on or about December 31, 2002, in the Eastern District of Pennsylvania, defendant

DIMITRIOS RAPTIS,

willfully aided and assisted in, and advised the preparation and presentation, to the Internal Revenue Service, of Employer's Quarterly Federal Tax Returns and Employer's Annual Federal Unemployment Tax Returns, for the calendar year 2002, which were false and fraudulent as to material matters, in that, defendant DIMITRIOS RAPTIS falsely reported gross payroll in the amount of \$87,757, when in fact, as he well knew, he had failed to report an additional \$87,757 in gross payroll.

In violation of Title 26, United States Code, Section 7206(2).

PATRICK L. MEEHAN
United States Attorney